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## PART I

### IMPORTANT GOVERNMENT ORDERS

#### DEVELOPMENT SECRETARIAT.

Commission to Mr. B. Nagappa.

READ—

Correspondence ending with letter No. C. 571—32-33, dated 8th February 1933, from the Revenue Commissioner in Mysore, recommending sanction to the grant of a Commission under clauses (a), (b), (d), (e) and (f) of section 99, Land Revenue Code, in respect of Khayamgutta Doddidarkal and its hamlets Thippanahalli and Channayakanpalya in the Bangalore Taluk to Mr. B. Nagappa.

ORDER No. R. 4218-19—L. R. 158-32-4, DATED BANGALORE, THE  
20TH FEBRUARY 1933.

Government are pleased to sanction the recommendation of the Revenue Commissioner and to issue the accompanying Commission to the Khayamguttadar.

S. ABDUL WAJID,  
Secretary to Government,  
Development Department.

## ANNEXURE.

COMMISSION GRANTED UNDER SECTION 99 OF THE LAND  
REVENUE CODE, REGULATION IV OF 1888.

To

B. NAGAPPA, ESQ.,

By virtue of the powers vested in them by the Land Revenue Code, the Government of His Highness the Maharaja of Mysore are pleased to confer on you, B. Nagappa, Esq., Khayamguttadar of Dodbidarkal and its hamlets Thippanahalli and Channayakanpalya the following powers specified in clauses (a), (b), (d), (e) and (f) of section 99 of the Mysore Land Revenue Code, to be exercised within the limits of the Khayamgutta Dodbidarkal and its hamlets Thippanahalli and Channayakanpalya, Bangalore Taluk :—

Clause (a) to demand security for the payment of the Land Revenue or rent due to you and if the same be not furnished, to take such action, as the Deputy Commissioner is authorised to take under section 147 to 149 except the power to fine under para 3 of section 149 or to sell the crop under section 149.

(b) To attach the property of persons making default in the payment of Land Revenue or rent due to you in the said villages.

(d) To exercise the powers of a Deputy Commissioner under sections 63 and 64.

(e) To receive notices of relinquishment under section 71 and to determine the date up to which such notices shall be received as in that section provided, and

(f) To take measures for the maintenance and repair of boundary marks in the manner provided for Survey Officers in section 130.

II. The abovementioned powers delegated to you are vested in you during the pleasure of and subject to recall, by the Government of His Highness the Maharaja of Mysore.

By Order,  
S. ABDUL WAJID,  
Secretary to Government,  
Development Department.

## Re-arrangement of Income-tax Work.

ORDER No. FL. 4605-10—I. T. 36-32-1, DATED BANGALORE, THE  
14TH FEBRUARY 1933.

According to Government Order No. FL. 620-2—I. T. 43-30-3, dated 21st July 1931, the Income-tax work of the Bangalore City and Taluk and of the Mysore City is now being attended to by three Officers, viz., two Assistant Commissioners of Income-tax with powers of assessment of incomes up to Rs. 5,000 and one Deputy Commissioner of Income-tax for incomes of and above Rs. 5,000.

2. Government consider that by a re-distribution of work one of the Assistant Commissioners may be relieved of a large portion of his work and entrusted with the work of the Headquarters Assistant to the Excise, Income-tax and Stamp Commissioners and Inspector-General of Registration and Registrar of Joint Stock Companies. This arrangement will release the present Headquarters Assistant for general duty.

3. They are accordingly pleased to direct that Mr. A. V. Krishna Murti, B.A., B.Com., who is the senior of the two Assistant Commissioners be relieved of his assessment work of the City and Taluk of Bangalore and posted as Headquarters Assistant to the Excise, Income-tax and Stamp Commissioners and Inspector-General of Registration and Registrar of Joint Stock Companies.



4. The assessment work of the Bangalore and Mysore Cities and of the Bangalore Taluk now being done by the Assistant Commissioners will in future be distributed as under:—

Assistant Commissioner of Income-tax, Mysore  
City and Inspector of Marwari and Gujrati  
Account.  
Special Deputy Commissioner of Income-tax,  
Bangalore.

Assessment work relating to incomes up to  
Rs. 5,000 in Bangalore and Mysore Cities  
except salary cases.

Assessment work relating to incomes of and  
above Rs. 5,000 in the Cities of Bangalore and  
Mysore and Bangalore Taluk and all salary  
cases arising therein.

5. A separate notification will issue investing these Officers with powers accordingly.

6. Separate orders will issue in regard to the posting of Mr. G. Rudrappa, the present Headquarters Assistant to the Excise Commissioner.

S. ABDUL WAJID,

Secretary to Government,  
Development Department.

#### Working of the Co-operative Societies in Mysore for the year ended 30th June 1932.

READ—

Letter No. 2886—C. S., dated 26th November 1932, from the Registrar of Co-operative Societies, forwarding his report on the working of Co-operative Societies in Mysore, for the year ending 30th June 1932.

ORDER NO. D. 3977-88—C. S. 43-32-5, DATED BANGALORE, THE  
17TH FEBRUARY 1933.

Recorded.

2. *Personnel*.—Mr. K. H. Ramayya continued to be in charge of the Department throughout the year except for about a fortnight in January 1932, when he was on leave and Mr. E. V. Ganapathi Iyer, Deputy Registrar, was in charge of the Office of the Registrar.

3. *Retrenchments*.—The Kolar and Chitaldrug Divisional Offices were abolished during the year, the work of the former being transferred to the Deputy Registrar and that of the latter to the Assistant Registrar, Tumkur Division. The post of Magic Lantern Lecturer was also abolished, and the scheme of Honorary Organisers of Co-operative Societies suspended.

4. *General Progress of Co-operative Societies*.—(a) *Societies and Membership*.—The number of societies decreased from 2,213 in the previous year to 2,181 in the year under report; the number of Central Societies decreased from 16 to 14 and of Agricultural Societies from 1,777 to 1,744, while that of non-Agricultural Societies increased from 420 to 423. The membership of Central Societies fell from 3,187 to 3,168 but that of Agricultural Societies increased from 70,105 to 71,790 and of non-Agricultural Societies from 64,323 to 67,757. The membership of all societies increased from 137,615 to 142,715. The increase in the number of members of Agricultural Societies is noteworthy and points to the growing popularity of the co-operative movement in rural areas.

(b) *Capital*.—The working capital of all societies increased from Rs. 1·89 crores to Rs. 2·04 crores, or an average of Rs. 142·78 per member as against Rs. 138·31 in the previous year. The paid up share capital also rose from Rs. 48·68 lakhs to Rs. 49·75 lakhs. The owned capital—share capital plus reserve funds—of all societies amounted to Rs. 74·15 lakhs as against Rs. 71·67 lakhs or 36·39 per cent of the total working capital as against Rs. 37·86 per cent in the previous year.



(c) *Reserve Fund.*—The total Reserve Funds of the Societies increased from Rs. 22.78 lakhs to Rs. 24.40 lakhs and constitute 49.0 per cent of the total paid-up capital and 11.97 per cent of the working capital. Out of the total reserve, 59.1 per cent have been invested by societies in their office buildings and in banks or securities and 40.9 per cent is utilised as working capital. Excepting in the Bangalore District where the percentage of Reserve Fund utilised as working capital is about 13, fully 50 per cent of such capital of societies in other districts is derived from this fund.

(d) *Deposits.*—The amount of deposits received by all classes of societies during the year from individuals was Rs. 121 lakhs as against Rs. 112 lakhs in the previous year. The amount withdrawn was Rs. 110 lakhs as against Rs. 99 lakhs in the previous year. At the end of the year, individual members' deposits held by all societies amounted to Rs. 88 lakhs as against Rs. 80 lakhs in the year previous. The total deposits made by both individual members and society members held by all societies on 30th June 1931, was Rs. 95.74 lakhs as against Rs. 85.23 lakhs at the close of the previous year. Deposits constituted 46.99 per cent of the total working capital of societies as against 45.02 per cent in the year previous, and this is a satisfactory feature pointing to the public confidence which the societies inspire in attracting deposits.

(e) *Loans.*—There was a decrease in the amount of loans issued to individual members during the year, as compared with the previous year, the amounts being Rs. 102.65 lakhs and Rs. 118.56 lakhs respectively. Out of the total amount issued during the year Rs. 27.15 lakhs or 26.4 per cent was given for productive purposes, Rs. 15.64 lakhs or 15.2 per cent for redemption of prior debts, Rs. 30.85 lakhs or 30 per cent for maintenance and other charges, Rs. 7.18 lakhs or 7 per cent for house building purposes and Rs. 21.80 lakhs or 21.4 per cent for non-productive miscellaneous purposes.

(f) *Rate of Interest.*—The lending and borrowing rates of interest obtaining in Co-operative Institutions continued to be the same as during the previous year. The Registrar was requested in the Government Order reviewing the report for the year 1930-31 to suggest to the managements of the institutions which were maintaining high rates, the desirability of reducing them. It is one of the main objects of the co-operative movement to make money available at reasonably cheap rates of interest and the attention of the societies which have not paid sufficient consideration to this important point should be drawn to it.

(g) *Turn-over.*—The total turn-over of all societies amounted to Rs. 673 lakhs as against Rs. 662 lakhs during 1930-31 and the increase was due, in a large measure, to growing deposit transactions.

(h) *Profits.*—The net profits of the year amounted to Rs. 4.92 lakhs against Rs. 5.25 lakhs in the previous year. The Central and Agricultural Societies showed a falling off in profits while the non-Agricultural Societies showed an increase compared with the year previous.

(i) *Demand, Collection and Balance.*—The demand for the year 1931-32 was Rs. 143.65 lakhs of which a sum of Rs. 96.22 lakhs was recovered leaving a balance of Rs. 47.43 lakhs overdue at the close of the year as against Rs. 36.56 lakhs on 30th June 1931. The total outstandings at the end of the year amounted to Rs. 138.58 lakhs as against Rs. 135.75 lakhs on 30th June 1930. This is an unsatisfactory position and the prevailing unfavourable economic conditions can account for only a part of these outstandings. The accumulation of heavy arrears is a very unhealthy feature of the operation of societies and all possible efforts should be made for removing it.

5. *Central Institutions.*—There were 14 Central Institutions at the end of the year as against 16 at the beginning with a membership of 3,168 against 3,187 and a total working capital of Rs. 63.21 lakhs as against Rs. 54.63 lakhs. The profits of these institutions in the year amounted to Rs. 58 lakh against Rs. 80 lakh in the previous year.

(a) *Apex Bank.*—The membership of individuals in this institution fell from 295 to 280 and that of societies increased from 922 to 954 during the year. The paid-up share capital increased from Rs. 2.09 lakhs to Rs. 2.16 lakhs and the deposits from Rs. 29.13 to Rs. 35.12 lakhs. The working capital also increased from Rs. 33.54 to Rs. 39.84 lakhs. The issue and recovery of loans by the Bank fell from Rs. 7.71 lakhs and Rs. 4.46 lakhs to Rs. 1.75 lakhs and Rs. 1.90 lakhs, respectively. The net



profits also fell from Rs. 41 lakh to Rs. 20 lakh. The Reserve Fund increased from Rs. 1.03 lakhs to Rs. 1.18 lakhs.

(b) *The Bangalore Central Co-operative Bank.*—There was a slight fall in the membership both of societies and of individuals during the year. The paid-up share capital decreased from Rs. 2.94 lakhs to Rs. 2.84 lakhs while the deposits increased from Rs. 11.63 lakhs to Rs. 13.95 lakhs. The loans issued fell from Rs. 3.40 lakhs to Rs. 2.44 lakhs and those recovered from Rs. 2.39 lakhs to Rs. 2.06 lakhs. The net profits fell from Rs. 41 lakh to Rs. 37 lakh. The Reserve Fund increased from Rs. 1.72 lakhs to Rs. 1.83 lakhs. A sum of nearly Rs. 2½ lakhs is overdue by debtor Societies for long periods and it is necessary that the Bank should take prompt steps to recover it.

(c) *The District Central Banks.*—The Registrar states that there was no improvement in the working of these Banks in the year. The Provincial Conference of 1930 appointed a Committee to report on the working of these Banks and it is hoped that this Committee will suggest measures for the proper functioning of these institutions.

6. (i) *Agricultural Societies.*—It is satisfactory to note that the Agricultural Societies are making steady progress. Their membership increased by 1,898 and their working capital by Rs. 3,43,659. Out of 1,744 societies of this kind, 1,623 were Credit Institutions.

The Credit Societies which deal with Agricultural produce like cotton, cardamom and areca are reported to be working fairly well.

The Supply Societies as well as the Credit Societies continued to distribute agricultural implements, seeds, manures, etc.

(ii) *Non-Agricultural Societies.*—There were 423 non-Agricultural Societies at the close of the year with a membership of 67,757 and a total working capital of Rs. 87 lakhs. They had a paid-up share capital of Rs. 30.32 lakhs and held deposits to the extent of Rs. 38.05 lakhs and their Reserve Fund was Rs. 12.03 lakhs. Government are glad to note that these societies continue to do good work.

*Stores Societies.*—There were 81 Stores Societies with a membership of 13,485 and a total working capital of Rs. 13 lakhs. They purchased provisions and clothing of the value of Rs. 10.12 lakhs and effected sales to the extent of Rs. 12.05 lakhs during the year.

7. *Industrial Co-operation.*—Twenty Sericultural Societies were working at the close of the year with a membership of 403 and a total working capital of Rs. 4,062. They supplied 4,59,539 disease-free layings to their members during the year. The Registrar reports that the working of these societies is hampered by some difficulties and he is requested to suggest in consultation with the Director of Industries and Commerce measures for removing them. A fair amount of work is reported to have been done in the year by Sandalwood Carvers' Societies at Sagar and Sorab by the Cartmakers' Society at Hunsur and by the Cobblers' Societies at Malvalli, Ukkadapalya and Tarikere. The Bangalore City Gota Manufacturers' Society is stated to be rendering useful service to the poorer members of the Somayamsha Sahasrarajuna Kshatriya Community. There were 71 Weavers' Societies of which 16 were Adikarnataka Societies with a membership of 2,590, a paid-up share capital of Rs. 72 lakhs and a reserve fund of Rs. 50 lakh. The total working capital of all Industrial Societies amounted to Rs. 1.60 lakhs and their turn-over to Rs. 7.42 lakhs.

8. *House Building Co-operative Societies.*—There were 34 societies for granting loans for the construction and improvement of houses. These societies had a total membership of 3,517 and a working capital of Rs. 6 lakhs and issued loans to the extent of Rs. 1.17 lakhs.

9. *Depressed Classes Societies.*—There were 262 Depressed Classes Societies at the end of the year, having a membership of 6,378 and a paid-up share capital of Rs. 48 lakh. A sum of nearly half-a-lakh of rupees has been advanced by Government to these societies towards the working capital.

10. *Co-operation in Malnad.*—There were 386 societies in the Malnad at the end of the year with a membership of 19,162 and a paid-up share capital of Rs. 6.68 lakhs as against 384 societies with a membership of 18,925 and a paid-up share capital of Rs. 6.66 lakhs in 1930-31. The deposits and reserve fund held by them amounted to Rs. 3.32 lakhs and Rs. 3.26 lakhs as against Rs. 3.30 lakhs and Rs. 3.08 lakhs respectively at the end of the previous year.



11. *Other Special Societies.*—Other Co-operative Institutions are Students' and Women's Societies and it is reported that they are working satisfactorily.

12. (1) *Land Mortgage Bank.*—The operations of the Bank now extend to the Taluks of Tumkur, Sagar, Koppa, Manjarabad, Kunigal, Shimoga, Chikmagalur, Hassan, Mandya and Maddur, to the Sub-Taluks of Narasimharajpura and Alur, and to Sakrepatna and nine other surrounding villages in the Kadur Taluk. The Bank had a total membership of 517 and a paid-up share capital of Rs. 41,467. The working expenses of the Bank during the year were met almost entirely from the Government grant of Rs. 11,000 sanctioned for the purpose. The loans sanctioned by the Bank to the end of the year under report amounted to Rs. 1.62 lakhs of which a sum of Rs. 1.30 lakhs had been drawn by borrowers.

(2) *Land Mortgage Societies.*—At the end of the year there were 15 Land Mortgage Societies affiliated to the Land Mortgage Bank with a total membership of 962, and a paid-up share capital of Rs. 27,915. Out of 127 cases of loans investigated by the Societies 68 cases of the aggregate value of Rs. 77,925 were sanctioned by the Land Mortgage Bank. In 44 cases loans aggregating Rs. 44,550 were issued by the Bank to the societies.

13. *Litigation.*—The total number of suits for disposal during the year was 4,216 of which 2,850 were disposed of leaving 1,316 suits pending at the close of the year. The pendency is still large and should be reduced. During the year 614 suits were entertained without the necessary court fee stamps, to be recovered later in the course of execution proceedings. There were 7,151 decrees for execution during the year out of which 2,668 were executed leaving a balance of 4,483 at the close of the year. In the Districts of Tumkur and Chitaldrug the pendency of execution of decrees has been considerably reduced during the year, while in the remaining six districts the pendency has increased. Pendency in the Kadur District has more than doubled. The Deputy Commissioners of these districts are requested to arrange for prompt attention to the disposal of the pending cases.

14. *Audit.*—During the year 92 societies got their accounts audited by certified auditors and 142 by experienced local auditors. The accounts of 1,632 societies were fully audited by the Inspectors of Co-operative Societies while those of 138 societies were partly audited.

15. *Finance.*—The total expenditure on the Department amounted to Rs. 1,39,760 as against Rs. 1,65,843 in the previous year. The societies themselves spent Rs. 1,73,030 for their management against Rs. 1,57,839 in the year previous.

16. *Amendment of the Regulation.*—It has been found necessary to make some additional provisions in the Regulation for the better control and supervision of Co-operative Societies and the amending bill is before the Legislative Council.

17. *Civic and Social Activities of Co-operative Societies.*—Free reading rooms are being maintained for the benefit of members and the general public by 150 societies. Several societies have made generous grants for charitable and other public purposes. The Goribidnur Society is taking much interest in maintaining the Municipal High School at the place. The Sira Co-operative Society donated Rs. 2,000 for a building for a free reading room at Sira. The Sri Rama Nidhi Co-operative Society at Closepet made a grant of Rs. 570 for the water-supply scheme there. The Hassan Town Co-operative Society donated Rs. 500 to the Local High School Education Fund.

18. *General.*—The 18th Mysore Provincial Co-operative Conference was held at Mysore during October 1931, under the auspices of the Co-operative Propagandist Institute and was presided over by the late Rajadharma Pravina Mr. C. S. Doraswamy Iyer, B.A., B.L., Chief Justice of the High Court of Mysore. The Mysore City Co-operative Society, Ltd., and the Sira Co-operative Society celebrated their Silver Jubilee during the year.

The working of the Department was satisfactory. The thanks of Government are due to all non-official workers who are rendering service in various forms in the cause of the economic uplift of the community through co-operation.

S. ABDUL WAJID,  
Secretary to Government,  
Development Department.